



General Assembly

January Session, 2001

Raised Bill No. 6921

LCO No. 4388

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

**AN ACT CONCERNING ELIGIBILITY FOR THE LOW INCOME
ELDERLY AND DISABLED PROPERTY TAX RELIEF PROGRAM.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Subsection (b) of section 12-170aa of the general statutes is repealed
2 and the following is substituted in lieu thereof:

3 (b) (1) The program established by this section shall provide for a
4 reduction in property tax, except in the case of benefits payable as a
5 grant under certain circumstances in accordance with provisions in
6 subsection (j) of this section, applicable to the assessed value of certain
7 real property, determined in accordance with subsection (c) of this
8 section, for any owner of real property, or any tenant for life or tenant
9 for a term of years liable for property tax under section 12-48, or any
10 resident of a multiple-dwelling complex under certain contractual
11 conditions as provided in said subsection (j) of this section, who (A) at
12 the close of the preceding calendar year has attained age sixty-five or
13 over, or whose spouse domiciled with such homeowner, has attained
14 age sixty-five or over at the close of the preceding calendar year, or is
15 fifty years of age or over and the surviving spouse of a homeowner
16 who at the time of his death had qualified and was entitled to tax relief

17 under this section, provided such spouse was domiciled with such
18 homeowner at the time of his death, or (B) at the close of the preceding
19 calendar year has not attained age sixty-five and is eligible in
20 accordance with applicable federal regulations to receive permanent
21 total disability benefits under Social Security, or has not been engaged
22 in employment covered by Social Security and accordingly has not
23 qualified for benefits thereunder but who has become qualified for
24 permanent total disability benefits under any federal, state or local
25 government retirement or disability plan, including the Railroad
26 Retirement Act and any government-related teacher's retirement plan,
27 determined by the Secretary of the Office of Policy and Management to
28 contain requirements in respect to qualification for such permanent
29 total disability benefits which are comparable to such requirements
30 under Social Security; and in addition to qualification under
31 subparagraph (A) or (B) [above] of this subdivision, whose taxable and
32 nontaxable income, the total of which shall hereinafter be called
33 "qualifying income", in the tax year of such homeowner ending
34 immediately preceding the date of application for benefits under the
35 program in this section, was not in excess of sixteen thousand two
36 hundred dollars, if unmarried, or twenty thousand dollars, jointly with
37 spouse if married, subject to adjustments in accordance with
38 subdivision (2) of this subsection, evidence of which income shall be
39 required in the form of a signed affidavit to be submitted to the
40 assessor in the municipality in which application for benefits under
41 this section is filed. [The] In determining income for purposes of this
42 section, (i) the amount of any Medicaid payments made on behalf of
43 such homeowner or the spouse of such homeowner shall not constitute
44 income, and (ii) the amount of any Medicare premiums paid by the
45 homeowner or the spouse of such homeowner shall be deducted from
46 income. The amount of tax reduction provided under this section,
47 determined in accordance with and subject to the variable factors in
48 the schedule of amounts of tax reduction in subsection (c) of this
49 section, shall be allowed only with respect to a residential dwelling
50 owned by such qualified homeowner and used as such homeowner's

51 primary place of residence. If title to real property or a tenancy interest
52 liable for real property taxes is recorded in the name of such qualified
53 homeowner or his spouse making a claim and qualifying under this
54 section and any other person or persons, the claimant hereunder shall
55 be entitled to pay his fractional share of the tax on such property
56 calculated in accordance with the provisions of this section, and such
57 other person or persons shall pay his or their fractional share of the tax
58 without regard for the provisions of this section, unless also qualified
59 hereunder. For the purposes of this section, a "mobile manufactured
60 home", as defined in section 12-63a, or a dwelling on leased land,
61 including but not limited to a modular home, shall be deemed to be
62 real property and the word "taxes" shall not include special
63 assessments, interest and lien fees.

64 (2) The amounts of qualifying income as provided in this section
65 shall be adjusted annually in a uniform manner to reflect the annual
66 inflation adjustment in Social Security income, with each such
67 adjustment of qualifying income determined to the nearest one
68 hundred dollars. Each such adjustment of qualifying income shall be
69 prepared by the Secretary of the Office of Policy and Management in
70 relation to the annual inflation adjustment in Social Security, if any,
71 becoming effective at any time during the twelve-month period
72 immediately preceding the first day of October each year and the
73 amount of such adjustment shall be distributed to the assessors in each
74 municipality not later than the thirty-first day of December next
75 following.

76 (3) For purposes of determining qualifying income under
77 subdivision (1) of this subsection with respect to a married homeowner
78 who submits an application for tax reduction in accordance with this
79 section, the Social Security income of the spouse of such homeowner
80 shall not be included in the qualifying income of such homeowner, for
81 purposes of determining eligibility for benefits under this section, if
82 such spouse is a resident of a health care or nursing home facility in
83 this state receiving payment related to such spouse under the Title XIX

84 Medicaid program. An applicant who is legally separated pursuant to
85 the provisions of section 46b-40, as of the thirty-first day of December
86 preceding the date on which such person files an application for a
87 grant in accordance with subsection (a) of this section, may apply as an
88 unmarried person and shall be regarded as such for purposes of
89 determining qualifying income under said subsection.

Statement of Purpose:

To provide that elderly or disabled homeowners may deduct from their income any Medicare premiums paid by them for purposes of determining eligibility for the low income property tax relief program.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]